

M/s. Jignesh Kansara & Associates  
Chartered Accountants



*Private and Confidential. Not for  
Circulation.*

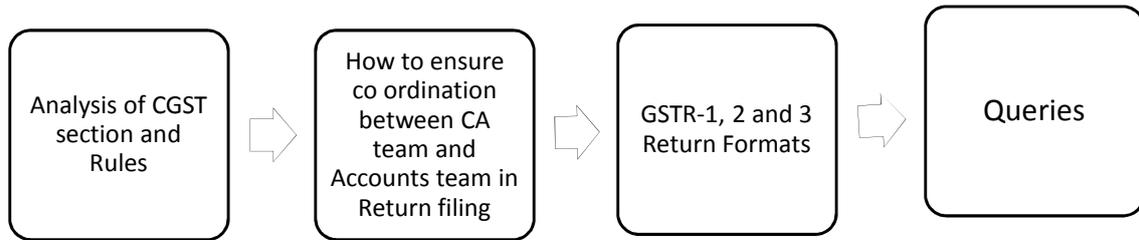
# Practical Insights in Filing of GST Return

Presented to Vasai Branch of WIRC

Date of Presentation: 13/07/2017  
Presenter : CA Jignesh Kansara & Team

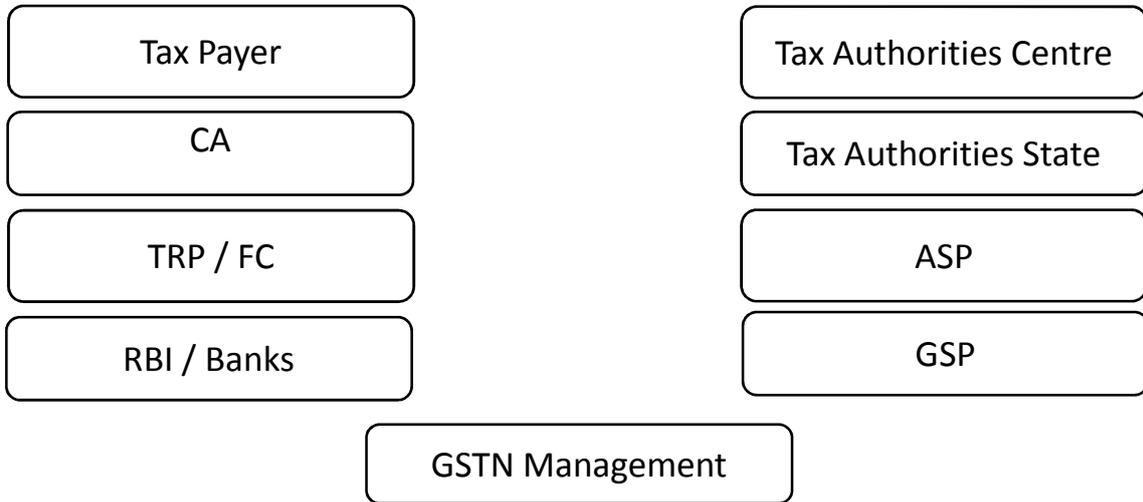
## Session Synopsis

---



## GST Eco System

## GST Eco System Stake Holder



M/s. Jignesh Kansara & Associates

Slide 5

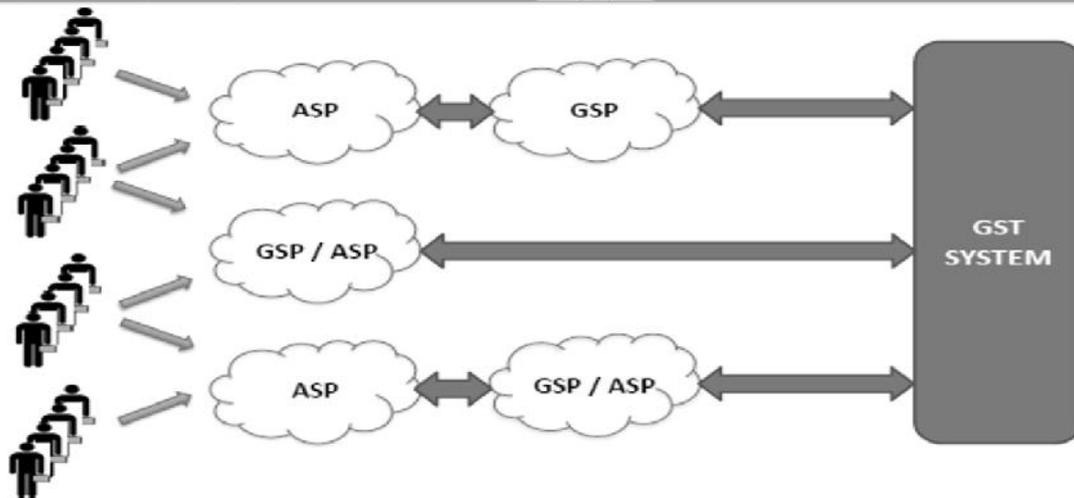
## GSP Eco System



**Taxpayers**  
(> 80 lakhs)

**ASPs**  
(Hundreds)

**GSPs**  
(34)



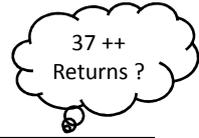
6

## GSTN (Portal) ASP & GSP

ASP / GSP  
chargeable  
Service

- Tax payer can use **Free excel Utility** given by GSTN for uploading GST Return.
- Alternatively, taxpayers may opt to use Third-party applications developed **by ASP (Application Service Providers)** for interacting with the GST returns system. Third-party applications are expected to have **richer interfaces and features**.
- **GSP stands for GSTN Suvidha Provider**. GSTN does not want to facilitate or connect to Goods and Service Tax filing application (called ASPs) directly. This is for reasons of security and scale. Therefore, GSTN has planned a number of GSPs who **will act as a middle layer between the ASPs or business and GSTN**. The GSPs will hence help secure GSTN from direct exposure to users on internet as well as **distribute the load** in a large economy like India.

## GST Returns Analysis of CGST Act and CGST Rules

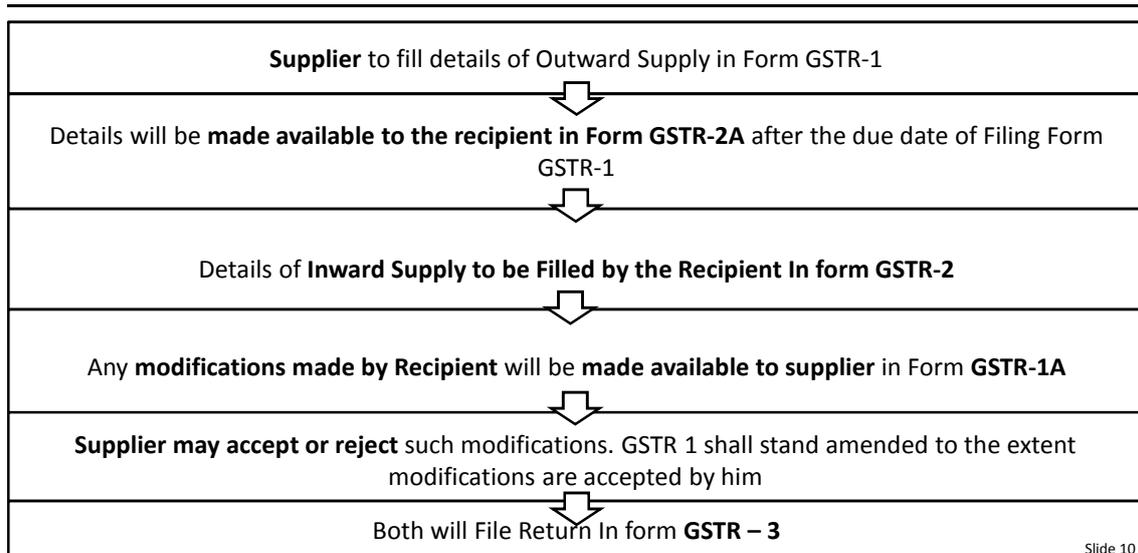


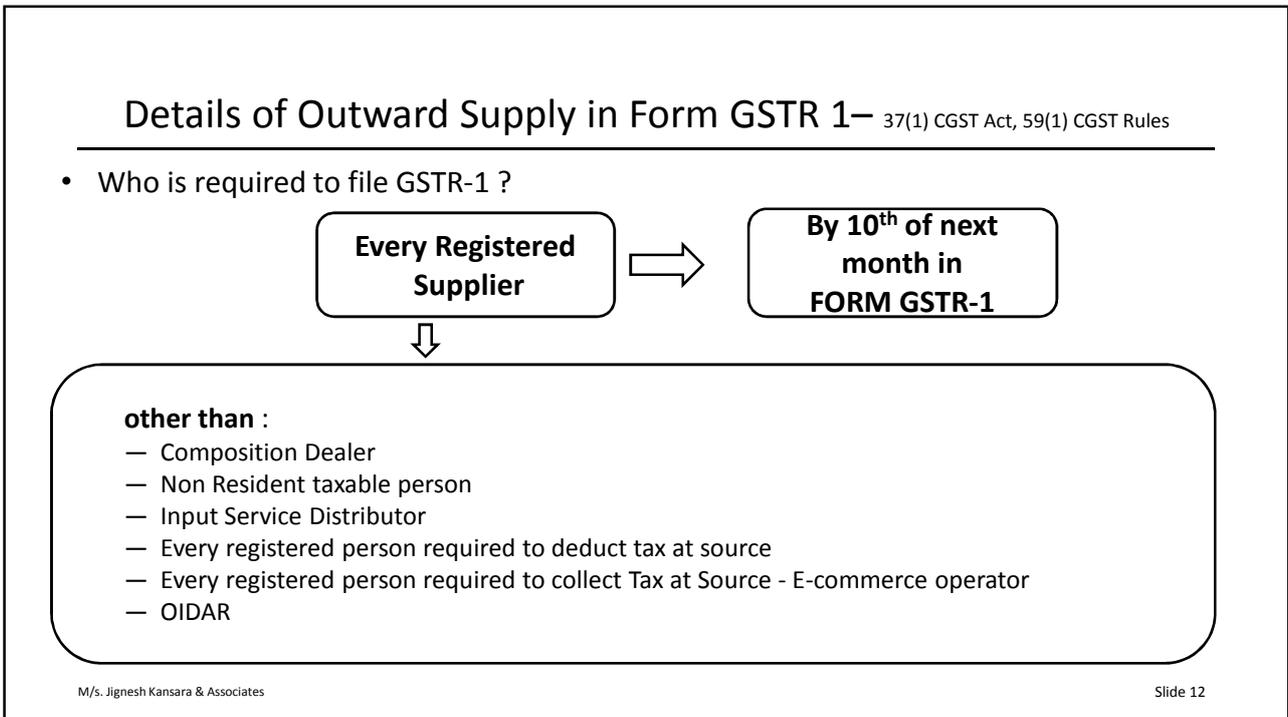
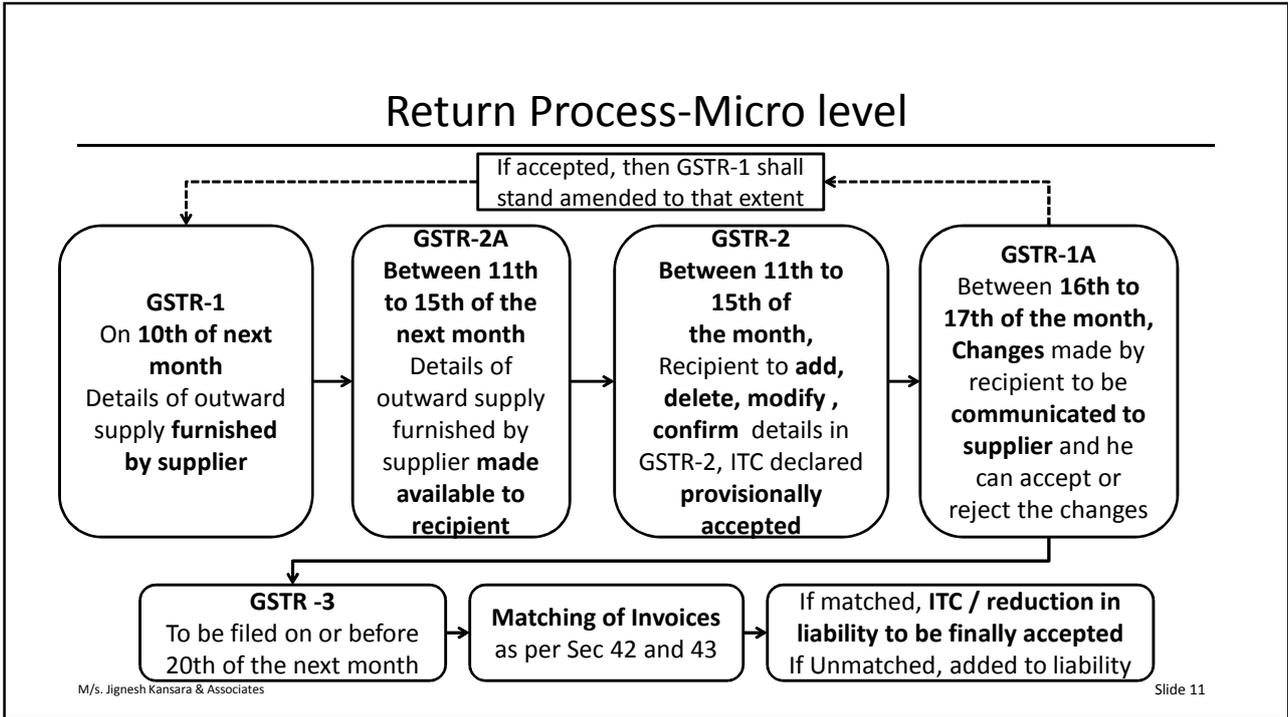
## Due Date of filing GST Returns

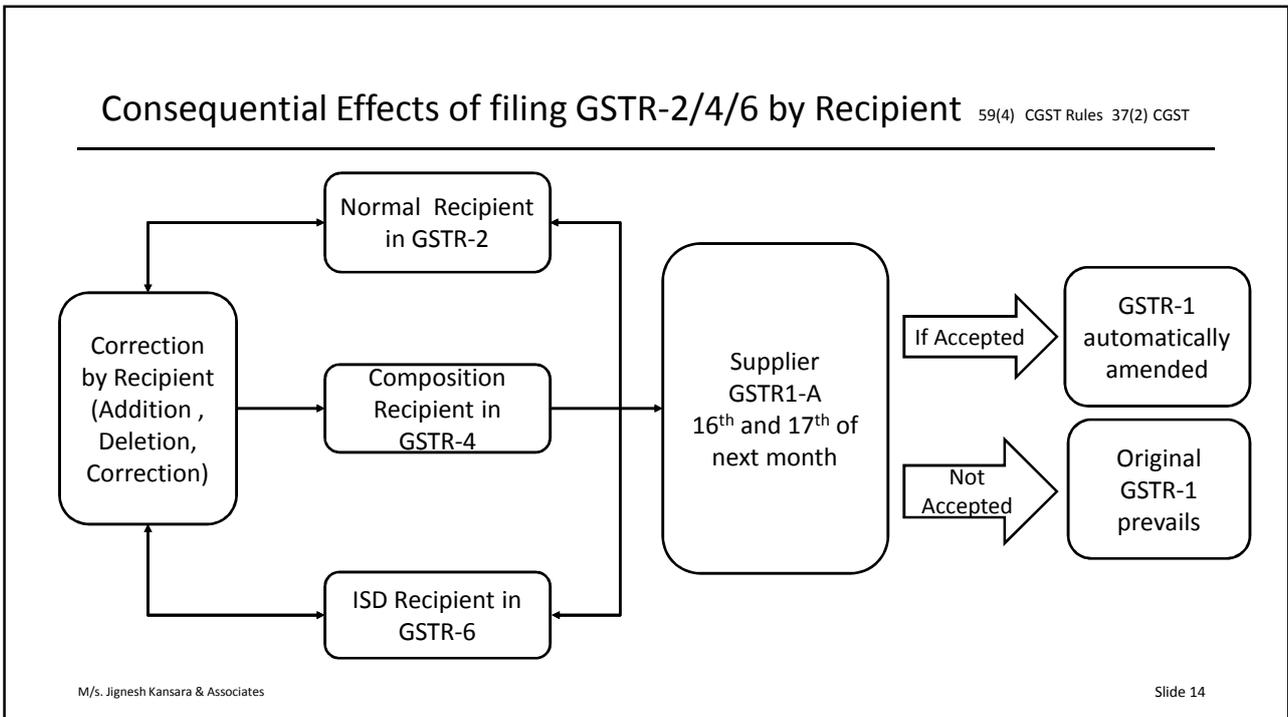
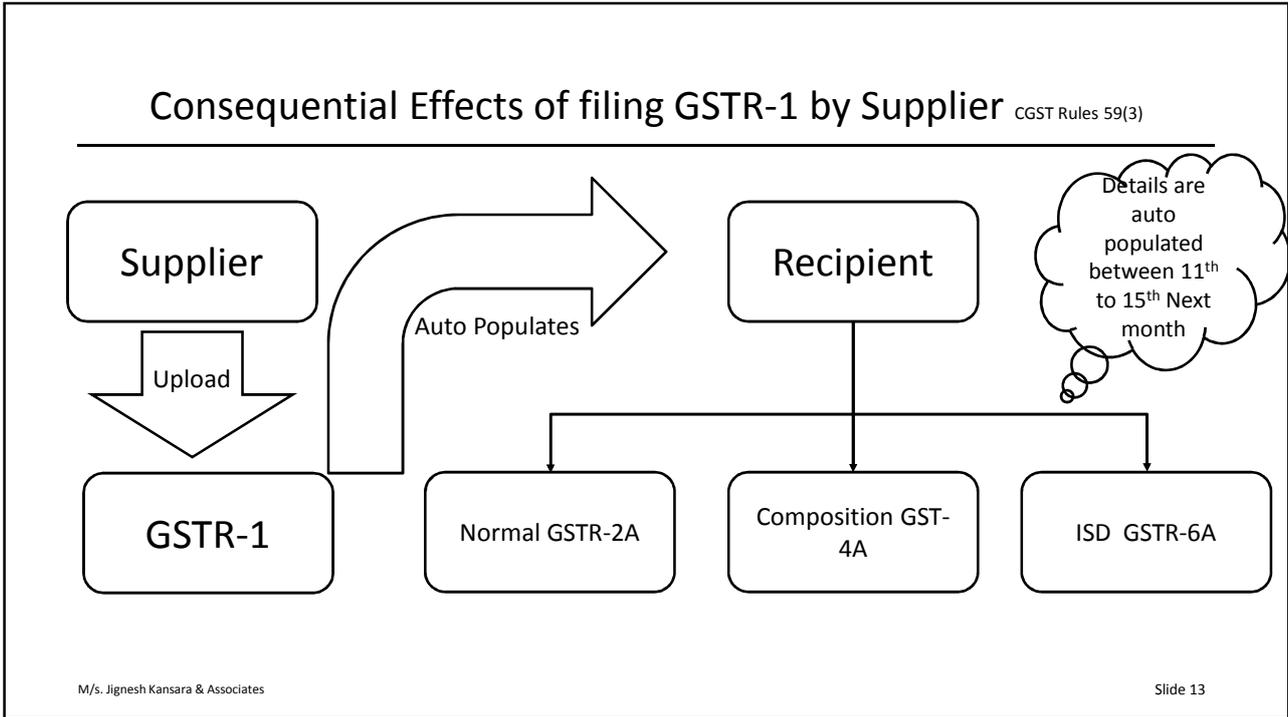
Sec	Type of Return	Form	Due Date & Periodicity
37	Outward Supplies	GSTR -1	10th of next month (Monthly)
38	Inward Supplies	GSTR-2	15th of next month (Monthly)
39(1)	Monthly Return	GSTR-3	20th of next month (Monthly)
39(2)	Assessee under composition scheme	GSTR-4	18th of next quarter (Quarterly)
39(5)	Non Resident Person	GSTR-5	20 <sup>th</sup> day of succeeding month or 7 days from last day of validity or Registration. (Monthly)
	OIDAR CGST Rules 64 , 14 IGST	GSTR-5A	28 <sup>th</sup> day of Succeeding month (Monthly)
39(3)	Assessee paying TDS	GSTR-7	10th of next month (Monthly)
39(4)	ISD	GSTR -6	13th of next month (Monthly)
44	Annual Return	GSTR-9	31st December following F.Y. (Annual)
45	Final Return	GSTR-10	3 months from date of cancellation or order of cancellation whichever is later

M/s. Jignesh Kansara & Associates Slide 9

## Overall Process Flow-Macro level







## Details of Inward Supply in Form GSTR 2– 38(1) CGST Act, 60(1),(2)CGST Rules

- Who is required to file GSTR-2?

Every registered Recipient



By 15<sup>th</sup> of next month in FORM GSTR-1

### other than

- Composition Dealer
- Non Resident taxable person
- Input Service Distributor
- Every registered person required to deduct tax at source
- Every registered person required to collect Tax at Source - E-commerce operator
- OIDAR

## Contents of GSTR-2 38(1) CGST Act , 60(8) CGST Rules

- Details of inward supplies of Goods or Services or both (**Forward supply**)
- Including inward supplies of Goods or Services or both on which tax payable on **RCM basis (This will not be auto populated)**
- **Import of Goods** subject to IGST as per Section 3 of CTA 1975
- **Import of Services**
- **Debit / Credit note in respect of above**
- What will be data Source for GSTR-2 ?
- **GSTR-2A auto populated by GSTN**

## Forms and Auto population details for 2A

Type of Supplier	Relevant Return for furnishing Sales Details	Auto Populated to Recipient in Form
Non Resident Taxable Person [60(4A) CGST Rules]	GSTR-5	GSTR-2A Part A
Input Service Distributor [60(5) CGST Rules]	GSTR-6	GSTR-2A Part B
Tax (TDS) Deductor [60(6) CGST Rules]	GSTR-7	GSTR-2A Part C
E commerce Operator (TCS Deductor) [60(7) CGST Rules]	GSTR-8	GSTR-2A Part C

M/s. Jignesh Kansara &amp; Associates

Slide 17

## ITC Credit not eligible to be disclosed in GSTR-2

- **Ascertained at invoice level**  
e.g. Block Credit.
- Exclusively used for Non Business purpose.
- Exclusively used for Non taxable purpose.  
[Rule 60(3) CGST Rules]

- **Not ascertainable at invoice level.**
- E.g.
- Used partly for Non Business purpose.
- Used partly for taxable purpose.  
[Rule 60(4) CGST Rules]

Though ITC Credit will be auto populated, Taxable person is required to determine Eligible / Ineligible ITC and therefore if ineligible ITC is claimed / wrong ITC is claimed, Penal consequence will follow

M/s. Jignesh Kansara &amp; Associates

## Basics of GSTR – 3

Who is required to file GSTR-3? 61 CGST Rules

Every registered  
taxable person



By 20<sup>th</sup> of every  
month in  
FORM GSTR-3

**Except:**

- Composition Dealer
- Non Resident taxable person
- Input Service Distributor
- Every registered person required to deduct tax at source
- Every registered person required to collect Tax at Source - E-commerce operator
- OIDAR

## Source of GSTR-3 61(3) CGST Rules

### Part –A: Details of Liability

**Auto populated from** FORM GSTR-1, FORM GSTR-2 and previous tax liabilities

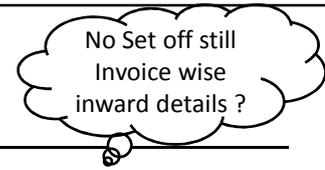
### Part B: Details of Payment/ Credit availed etc.

**We have to manually fill**

- Details of payment towards tax, interest, penalty, fees or any other amount payable under the Act (Debiting Electronic cash ledger)
- Details of Credit utilized (Debiting Electronic credit ledger)

**No Separate Refund application for Refund for** balance in the electronic cash ledger, this Return itself will be Refund application. 61(4) CGST Rules

## GSTR-4 Returns by Composition Supplier



- Every composition person shall **on the basis of GSTR4-A after adding, correcting or deleting** the details, furnish Quarterly Return in GSTR-4 [62(1) CGST Rules]
- Composition person to **discharge** Tax, Interest, penalty, fees or any other **amount payable** by **debiting Electronic Cash Ledger** [62(2) CGST Rules]
- Information to be furnished [Rule 62(3) CGST Rules]
  - **Consolidated** details of **outward supplies** and
  - **Invoice wise** details of **inward supplies** of:
    - All inter-state/Intra-state supplies from registered person(s) (by accepting, modifying, deleting, adding info received in GSTR-4A)
    - All inter-state/intra-state supplies from unregistered person(s)
- **Quarterly** Return to be filed **by 18th day** from **end of Quarter** [Sec 39(2) of CGST Act]

M/s. Jignesh Kansara &amp; Associates

Slide 21

## Composition Dealer – Continued Compliance

Consider a case: A Taxable Person was **under Normal Rate of Taxation** in FY 17-18 w.e.f 1<sup>st</sup> April 2018 has **opted for Composition** scheme for FY 18-19, **still** he will **carry out following formalities**:

- Furnish GSTR-1, 2 and 3 for FY 17-18
- Also Annual Return / Audit etc. for FY 17-18 [CGST Rule 62 (4)]

Consider another case: Taxable person was **under composition scheme** in FY 17-18 and **opting to withdraw** out of composition **either voluntarily or at the instance of Department**, is **required to complete following formalities**:

- Furnish Return in GSTR-4 for FY 17-18 (period up to which he was composition dealer)
- Also furnish other details like Annual Return for FY 17-18 by due date [CGST Rule 62 (5)]

M/s. Jignesh Kansara &amp; Associates

Slide 22

## GSTR-5 Monthly Return By Non Resident Person

---

[Rule 63 CGST Rules and Sec 39(5) CGST Act]

- **Time limit** of filing is **earlier of** :
  - 20<sup>th</sup> day of succeeding month
  - 7 days from last day of validity of registration
- **Information** to be furnished:
  - Details of inward and outward supplies
  - Details of ITC availed
  - Details of tax payable
  - Details of Tax paid

## GSTR-5A Monthly Return by OIDAR

---

- Providing online information and data base access or retrieval services **from a place outside India** to a **unregistered person in India**
- **Form no GSTR-5A**
- **Due date : 28<sup>th</sup> day of Succeeding month.** 64 CGST Rules

## GSTR-6 Monthly Return By ISD

---

- **Monthly Return** to be filed **within 13 days** from **end of month** [39(4) CGST Act]
- Details to be furnished by [65 CGST Rules]
  - **Accepting**
  - **Modifying**
  - **Deleting**
  - **Adding to**
  - the details received in GSTR-6A
- **Invoice level details** of all **invoice received**
- Invoice level details of all **invoices issued**

## GSTR-7 Monthly TDS Return

---

- **Monthly Return** to be filed **by 10<sup>th</sup> of next month** [Sec 39(3) CGST Act]
- **Tax** to be **paid within 10 days** after **end of the month** in which deduction is made [Sec 51(2) CGST Act]
- **Details** furnished **by Deductor** will **auto populate** in GSTR-2A /GSTR-4A [66(2) CGST Rules]
- **TDS Certificate** to be issued **electronically** in **GSTR-7A** [66(3) CGST Rules]
- Contents to be furnished in TDS Certificate [51(3) CGST Act]
  - GSTIN of supplier
  - Contract No & Date
  - Invoice no & Date
  - Value For TDS
  - TDS Amount (CGST, SGST, and IGST)
  - Amount paid in Govt Treasury.

## GSTR-8 TCS Return by Electronic Commerce Operator

---

- E com operator to file **monthly Return** in Form GSTR-8 by 10<sup>th</sup> of Next month [52(4) CGST Act]
- Information to be furnished:
  - details of outward supplies of goods or services or both **effected through it**
  - supplies of goods or services or both **returned through it** and
  - the amount of **TCS collected**
- **Tax Collected to be paid** in Government Treasury **by 10th of Next month** [52(3) CGST Act]
- **Details furnished by collector will auto populate** in GSTR-2A [67 CGST Rules]

## GSTR-10 Final Return

---

- Contents to be furnished:
  - Details of closing stock on date of cancellation
  - Inputs as such
  - Inputs in semi finished goods , finished goods
  - Capital goods
  - Tax paid on above higher of
  - ITC availed
  - Output tax



Might involve reversal / payment

## Annual Return

Due Date :  
31<sup>st</sup>  
December

- Who is required to file ?

Category of taxable person	Annual Return Form	Relevant Provisions
Every Registered person <b>other than</b> an Input Service Distributor, a person paying tax under section 51 (i.e. <b>TDS</b> ) or section 52 (i.e. <b>TCS</b> ), a <b>casual taxable person</b> and a <b>non-resident taxable person</b>	GSTR-9	80(1) CGST
Composition dealer	GSTR-9A	80(1) CGST Proviso
E Commerce operator	GSTR-9B	80(2) GST

## Audit

CA / ICWA

Turnover Limit is Rs. 2 Crore of Aggregate turnover during a FY

Audit Report to be furnished in form GSTR-9C

Audit Report, audited annual accounts and reconciliation to part of annual return [80(3) CGST Rules]

## Notice to Non filers Section 46 CGST, 68 CGST Rules

- To be issued to NON FILERS only in case of default of filing Return (Section 39 CGST), Annual Return (Section 44 CGST), Final Return (Section 45 CGST) and TCS Return (Section 52 CGST)
- Notice shall be issued to furnish such return within 15 days

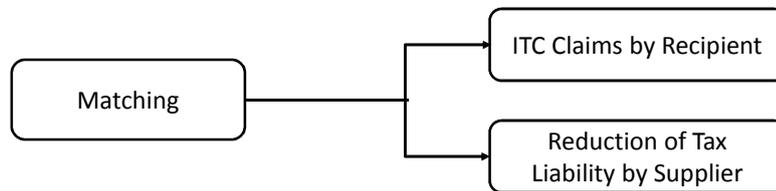
Default in filing	Late Fees
Outward Supply Details, Inward Supply Details and Final Return	Rs.100/- per day (maximum Rs.5,000/-)
Annual Return	Rs. 100/- per day (maximum 0.25% of turnover)



Late Fees, Interest and Penalty to be paid only in Cash ( No ITC)

## GST Returns Match, Mis Match

## Matching



How Matching will happen for ITC ?

**Inward supply details** of Recipient either in the form of Invoice or Debit Note for a tax period **will be matched with**

- a) **Corresponding** details of **outward supply** furnished **by supplier** in his valid return of same tax period or preceding tax period
- b) **IGST paid on import**
- c) **Duplication of ITC claim** [Sec 42(1) CGST]

## Matching

How Matching will happen for reduction in Output Tax Liability ?

Every **Credit Note** of Registered Supplier **proposing to reduce his output tax liability** for a tax period will **be matched with:**

- a) **Corresponding reduction in the claim for input tax credit** claim by **Recipient** in his valid return of **same tax period** or **preceding tax period**
- b) **Duplication of ITC claim** [Sec 43(1) CGST]

## Parameters for checking

ITC in Inward supply [69 Rule CGST]	Credit note (claim for reduction of tax liability) [73 Rule CGST]
GSTIN of Supplier	GSTIN of Supplier
GSTIN of Recipient	GSTIN of Recipient
Invoice or Debit note number	Credit Note number
Invoice or Debit Note date	Credit Note Date
Tax amount	Tax Amount

## What is considered as Matched ?

ITC in Inward supply [Explan to 69 CGST Rules]	Credit note (claim for reduction of tax liability) [Explan to 73 CGST Rules]
Invoices and Debit note <b>accepted by recipient</b> on the basis of GSTR-2A <b>without amendment</b> , if supplier has furnished valid return	Supplier's claim for <b>reduction</b> in output <b>liability</b> as per <b>GSTR-1 = Credit note accepted by recipient in his GSTR-2</b> and recipient has furnished valid return
Amount of ITC claimed by recipient $\leq$ output tax paid on such invoice and if supplier has furnished valid return	Amount of reduction claimed by supplier $\leq$ reduction in ITC admitted by recipient and if recipient has furnished valid return

## What is considered as Mis-Match

ITC in respect of Inward supply	Credit note (claim for reduction of tax liability)
a) Amount of ITC claimed by Recipient is more than the tax paid by corresponding supplier <p style="text-align: center;">OR</p> b) Supplier has not declared the corresponding supply at all [Sec 42(3) CGST]	a) Amount of reduction claimed in liability is more than the corresponding reduction in ITC by corresponding recipient <p style="text-align: center;">OR</p> b) Recipient has not accepted any reduction in ITC at all [Sec 43(3) CGST]
Duplication or ITC Claimed by Recipient [Sec 42(4) CGST]	Duplication or reduction in outward tax liability by supplier [Sec 43(4)]

M/s. Jignesh Kansara &amp; Associates

Slide 37

## How match will be communicated ?

In respect of ITC	In respect of reduction of output tax liability
If ITC claim of Invoice / Debit Note / Import is matched and <b>finally accepted</b> , such acceptance shall be communicated to Recipient in form GST MIS-1 [Sec 42(2) CGST & 70(1) CGST Rules]	Final acceptance of claim of <b>reduction in output tax liability</b> shall be communicated to person making such claim (supplier) in GST MIS-1 [Section 43(3) CGST & 74(1) CGST Rules]
ITC claim which were earlier informed as mis-matched but later on found as matched after rectification either by supplier or recipient shall be accepted and acceptance shall be communicated to person making claim in GST MIS-1 [70(2) CGST Rules]	Claim of reduction of output tax liability which were earlier informed as mis-matched but late on found as matched after rectification by supplier or recipient shall be accepted and shall be communicated to person making such claim (supplier) in GST MIS-1 [74(2) CGST Rules]

M/s. Jignesh Kansara &amp; Associates

Slide 38

## How mismatch will be communicated ?

In respect of ITC	In respect of reduction of output tax liability
Any discrepancy in ITC as per 42(3) <b>“Provisional discrepancy”</b> or details of final tax liable to added u/s 42(5) <b>“Continued Discrepancy”</b> be made available to recipient in Form GST MIS-1 and supplier in GST MIS-2 on or before last date of month in which matching is carried out. [71(1) CGST Rules]	Any discrepancy in reduction in output liability as per 43(3) <b>“Provisional discrepancy”</b> or details of final tax liable to added u/s 43(5) <b>“Continued Discrepancy”</b> be made available to person making such claim (Supplier) in Form GST MIS-1 and Recipient in GST MIS-2 on or before last date of month in which matching is carried out. [75(1) CGST Rules]
<b>Supplier may make suitable rectification</b> in statement of outward supplies, if discrepancy is attributed to him [71(2) of CGST Rules]	<b>Supplier may make suitable rectification</b> in statement of outward supplies, if discrepancy is attributed to him [75(2) of CGST Rules]

M/s. Jignesh Kansara &amp; Associates

Slide 39

## How mismatch will be communicated ?

In respect of ITC	In respect of reduction of output tax liability
<b>Recipient may make suitable rectification</b> in statement of inward supplies, if discrepancy is attributed to him [71(3) of CGST Rules]	Recipient may make suitable rectification in statement of inward supplies, if discrepancy is attributed to him [75(3) of CGST Rules]

M/s. Jignesh Kansara &amp; Associates

Slide 40

## End Result of Matching Process

Matching, Reversal and Reclaim of ITC (Sec 42 CGST)	Matching, Reversal and reclaim of reduction in output tax liability (Sec 43 CGST)
<b>Onus to Prove Credit is on Recipient</b>	Onus to prove reduction is on <b>Supplier</b>
Should match with outward supply of Supplier	Should match with reduction in ITC claim of Recipient
<b>Duplication claim to be added to Output tax Liability of Recipient</b> in the same month [42(6) CGST]	<b>Duplication claim to be added to output tax liability of supplier</b> in same month. [43(6) CGST]
<b>Unmatched ITC credit for which discrepancy is already communicated and not rectified</b> by supplier In the same month, such unmatched credit to be <b>added to output tax liability of recipient</b> in his Succeeding Return [Sec 42(5) CGST]	Unmatched Claim of Reduction of Liability for which discrepancy is already communicated and not rectified by <b>Recipient</b> , such unmatched reduction to be added to output tax liability of supplier in his succeeding return [43(5) CGST]

M/s. Jignesh Kansara &amp; Associates

Slide 41

## End Result of Matching Process

If supplier later on declares such unmatched discrepancy, <b>on matching output tax liability of Recipient will reduce accordingly</b> , provided such matching happens before 20 <sup>th</sup> October next year [Sec 42(7) CGST]	if Recipient later on declares such unmatched discrepancy <b>on matching output tax liability of supplier will reduce accordingly</b> provided such matching happens before 20 <sup>th</sup> October next year [sec 43(7) CGST]
In case output tax liability of recipient is added due to mismatch of ITC credit 42(5) and/or Duplication of ITC Claims 42(6), <b>recipient will be liable to pay Interest @ 24% from the date of availing credit till date of addition</b> [42(8) CGST rw 50(1) CGST]	In case output tax liability of supplier is added due to mismatch of reduction in output tax liability 43(5) and/or duplication of reduction claim 43(6), <b>Supplier will be liable to pay interest @ 24% from date of such claim till date of Addition</b> [43(8) CGST]

M/s. Jignesh Kansara &amp; Associates

Slide 42

## End Result of Matching Process

Interest added earlier on account of <b>mismatch to Be refunded to Recipient on final matching</b> by Crediting to corresponding head in Electronic Cash ledger. Interest to be refunded can't exceed interest paid by supplier [42(9) CGST]	Interest added earlier on account of <b>mismatch to be refunded to supplier on final matching</b> by crediting to corresponding head in Electronic cash ledger. Interest to be refunded can't exceed interest paid by recipient [43(9) CGST]
If recipient makes an <b>undue or excess claim of input tax credit</b> , such amount will be added to output tax liability of recipient in the month in which contravention took place. Interest to be paid @ 24% [42(10) CGST Rw 50(3) CGST]	If supplier makes an <b>undue or excess claim of reduction in output tax liability</b> , such amount will be added to output tax liability of supplier in which contravention took place. Interest to be paid @ 24% [43(10) CGST rw 50(3) CGST]

M/s. Jignesh Kansara &amp; Associates

Slide 43

## Others

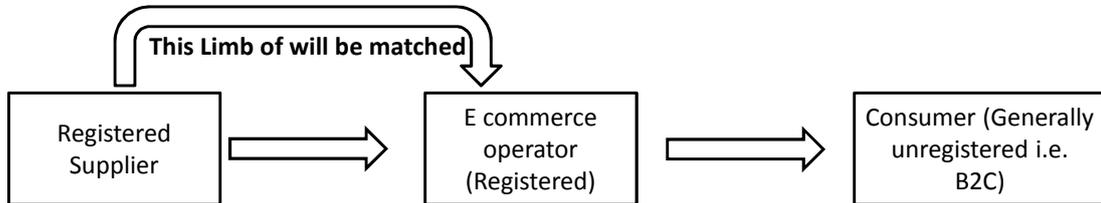
- **Claim of ITC on Provisional basis**
  - Eligible self assessed ITC shall be credited in Electronic Credit Ledger on provisional basis [Sec 41(1) CGST].
  - The Credit shall be utilised for payment of self assessed output tax liability [Sec 41(2) CGST].

**Newly Registered** Person shall **include all his outward supply** from the **date** on which he became **liable** to registration **till** the **date** on which **registration** is **granted** in his **First Return** [Sec 40 CGST].

M/s. Jignesh Kansara &amp; Associates

Slide 44

## Matching of Details furnished by E commerce operator



- E commerce operator will furnished details of supplies made thru E com in its Return filed in GSTR-8
- Supplier who is actually supplying such goods / service will furnished outward sales details in GSTR-1
- What will be matched ? [Rule 78 CGST Rules]
  - **State of Place of supply and**
  - **Net Taxable value**

## Matching of Details furnished by e commerce operator

For Actual Supplier	For E com Operator
Discrepancy to be made available to <b>supplier in GST MIS-3</b> on or before last date of the month in which is matching is carried out. [79(1) CGST Rules]	Discrepancy to be made available to <b>E com operator in GST MIS-4</b> [79(1) CGST rules]
Supplier may make suitable rectification in outward supply statement, if discrepancy is attributable to him [79(2) CGST Rules]	E Com Operator may make suitable rectification in outward supply statement, if discrepancy is attributable to him [79(3) CGST Rules]
If communicated <b>discrepancy is not rectified</b> , amount to the extent of discrepancy to be <b>added to output tax liability of supplier of next month along with applicable Interest.</b> [79(3) CGST Rules]	

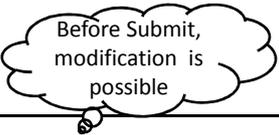
## Example for Interest working



Date of availing credit vs Date of Utilizing Credit

- Invoice date / Inward Supply date : 15<sup>th</sup> July 2017
- Due date of filing Return : 20<sup>th</sup> August 2017
- Matching month: August 2017
- Mismatch communicated: on or before 31<sup>st</sup> August 2017
- Assuming Mis-match not adjusted by Supplier, Out put Tax liability will be added in the hands of Recipient on 20<sup>th</sup> September 2017
- Work out Interest Liability u/s 42(8) in the hands of Recipient
- **Interest period : Date of availing credit till date of addition = From 15<sup>th</sup> July 2017 to 20<sup>th</sup> September i.e. 67 days interest will have to be paid.**

## FAQ



Before Submit, modification is possible

- If We upload Outward Supply Details on regular basis, can we modify the same before final uploading ?
- **There are 4 stage in filing GSTR-1 Details.**
- **Save : Details uploaded into system periodically**
- **Get Summary : This option will give you pivot table like details for the purpose of cross check**
- **Submit: Details gets Freeze, no changes henceforth**
- **Filed: Actually return is Filed.**

## GST Returns Suggested Division of Work

### Suggested Division of work for filing of GST Return

- Action expected between 1<sup>st</sup> to 10<sup>th</sup> of every month.

Successful Output Expected:  
Filing of GSTR-1 by 10<sup>th</sup>

Action	Responsibility of CA	Responsibility of Management
Regular data entry	NA	Yes
Regular uploading of outward supply data	NA	Yes
Finalisation of outward Supplies details and communication to CA	NA	Yes
Preparation of Reconciliation between Outward Supply details and Sales as per accounting data	NA	Yes
Matching of outward Supply data with Accounting data	Yes	NA
Checking of Reconciliation between outward Supply details and sales as per accounting data	Yes	NA
Uploading of GSTR-1 and its communication to client	Yes	NA
Preparation of self Invoice in case of Purchase from Unregistered Person (URP)	NA	YES

## Suggested Division of work for filing of GST Return

- Action Expected between 11<sup>th</sup> to 15<sup>th</sup> of every month.

Successful Output Expected:  
Filing of GSTR-2 by 15<sup>th</sup>

Action	Responsibility of CA	Responsibility of Management
Download GSTR-2A	Yes	NA
Finalisation of Inward Supplies details and communication to CA	NA	Yes
Preparation of Reconciliation between Inward Supply details and Purchase as per financials	NA	Yes
Matching of Inward Supply data with Accounting data	Yes	NA
Checking of Reconciliation between Inward Supply details and Purchase as per financials	Yes	NA
Finalisation of Inward Supply from Unregistered Person subject to Reverse Charge 9(4) CGST	NA	Yes

M/s. Jignesh Kansara & Associates

Slide 51

## Suggested Division of work for filing of GST Return

- Action Expected between 11<sup>th</sup> to 15<sup>th</sup> of every month.

Successful Output Expected:  
Filing of GSTR-2 by 15<sup>th</sup>

Action	Responsibility of CA	Responsibility of Management
Cross checking of Details of Inward Supply from Unregistered Person subject to Reverse Charge 9(4) CGST with Accounting Records	Yes	No
If Transaction is matched with 2A and eligible for full ITC	Accept such Transaction and fill details of ITC eligible	Liaising with CA

M/s. Jignesh Kansara & Associates

Slide 52

## Suggested division of work for filing of GST Return

Action	Responsibility of CA	Responsibility of Management
If Transaction is matched with 2A and ineligible for full ITC	Accept such Transaction and mark as ineligible for ITC	Liaising with CA
Transactions are present in GSTR-2A but not present in details furnished by client (missed out transactions)	<ul style="list-style-type: none"> <li>• Communicate with client</li> <li>• If Invoice does not belongs to client, reject</li> <li>• If Invoice belongs to client, add manually in GSTR-2 and also ask client to add in accounts.</li> </ul>	Liaising with CA and follow up with counter parts
Transactions are present in GSTR-2A and in details furnished by client, but value etc. differs (Difference)	<ul style="list-style-type: none"> <li>• Communicate with client</li> <li>• Based on feed back from client</li> <li>• If Our details are correct, modify GSTR-2</li> <li>• If error in our details, accept and also insist on changes in accounts.</li> </ul>	Liaising with CA and follow up with counter parts

M/s. Jignesh Kansara &amp; Associates

Slide 53

## Suggested division of work for filing of GST Return

Action	Responsibility of CA	Responsibility of Management
Transactions are present in details furnished by client, but missing in GSTR-2A	<ul style="list-style-type: none"> <li>• Communicate with client</li> <li>• Add manually in GSTR-2 in our records are correct, Provisional credit this month but if not accepted, ITC reversal next month.</li> <li>• If our records are wrong ask accountant to delete from books.</li> </ul>	Liaising with CA and follow up with counter parts
Error handling and its resolution	Yes	Yes
Uploading of GSTR-2 and its communication to client	Yes	NA

M/s. Jignesh Kansara &amp; Associates

Slide 54

## Suggested division of work for filing of GST Return

- Action Expected between 16<sup>th</sup> and 17<sup>th</sup> of every month

Successful Output Expected:  
Acceptance/Rejection of changes

Action	Responsibility of CA	Responsibility of Management
Download GSTR-1A	Yes	NA
Communication of Acceptance / Modification/Deletions made by recipient	Yes	NA
Additions made by Recipient	If accepted by management accept such amendment and also insist on changes in accounts.	Liaising with CA and follow up with counter parts
Modifications made by Recipient	If accepted by management accept such amendment and also insist on changes in accounts.	Liaising with CA and follow up with counter parts
Deletions made by Recipient	Enquire is this case of Wrong GSTIN, if yes amend GSTIN. For others, reject for the time being	

M/s. Jignesh Kansara & Associates

Slide 55

## Suggested division of work for filing of GST Return

- Action Expected between 18<sup>th</sup> to 20<sup>th</sup> of every month.

Successful Output Expected:  
Filing of GSTR-3 by 20<sup>th</sup>

Action	Responsibility of CA	Responsibility of Management
Provide final details of Inward as well as outward	NA	Yes
Working of Gross GST Liability (Forward Charge)	Yes	NA
Working of Gross GST Liability (Reverse Charge)	Yes	NA
Working of final ITC eligible (after considering MIS reports) including ITC in respect of RCM paid for earlier period.	Yes	NA
Determination of Net GST Payable (Forward Charge) after utilisation of available credit & sending challan for payment	Yes	NA
Determination of GST Payable (Reverse Charge) without utilisation of available credit & sending challan for payment	Yes	NA
Payment of GST	NA	Yes
Uploading of GSTR-3 and communication to client	Yes	NA

M/s. Jignesh Kansara & Associates

Slide 56

# GST Returns

## Return Format with Comments

### Basics of GSTR-1

---

- Supplier is required to file details of Outward supply of goods and services to be uploaded by 10<sup>th</sup> of next month.
- **Supplier is Not allowed to furnish GSTR-1 from 11 – 15<sup>th</sup> of next month.**
- Sales details can be uploaded on continuous basis.
  - online or
  - with offline utility
  - With help of ASP utilities

## Basics of GSTR-1

- Whether all invoices details will have to be uploaded?  
**Ans - No. It depends on whether B2B or B2C plus whether Intra-state or Inter-state supplies.**
- Why Government want POS wise details?  
**Ans - GST is Destination based Tax, based on POS – Consumption/Destination will be decided and consuming state will get SGST Portion.**
- Is the scanned copy of invoices to be uploaded along with GSTR-1?  
**Ans - No scanned copy of invoices is NOT to be uploaded. Only certain prescribed fields of information from invoices need to be uploaded.**

M/s. Jignesh Kansara &amp; Associates

Slide 59

### Form GSTR-1

[See Rule ----]

#### Details of outward supplies of goods or services

		Year													
		Month													
1.		GSTIN													
2.	(a)	Legal name of the registered person													
	(b)	Trade name, if any													
3.	(a)	Aggregate Turnover in the preceding Financial Year													
	(b)	Aggregate Turnover - April to June, 2017													

Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported **Table 3**.

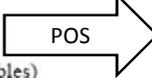
This detail is required **only in first year** to be **auto-populated** in **subsequent years**.

**Table 3(a):** Audit is not yet finalized, How to Provide this details ?

Further Concept of Turnover (Sales without BT) in FY 16-17 was different than from 1<sup>st</sup> July 2017 (Supply including BT).

Slide 60

**4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6**


 POS

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator										

**Table 4:** Details of Only **Outward Supplies to Registered Recipient (B2B)** to be given. (**Registered means registered in any state and having GSTIN / UIN**).

Export / SEZ and Deemed Export Supply will not be reported here but will appear in Table 6

**Table 4A:** Captures supplies relating to **B2B other than Reverse charge and Supply thru E com operator**.

Value (Column 4) and Taxable Value (Column 6): How both these 2 are different?

- Stock Broker
- Reimbursement
- In case there is no consideration, but it is supply by virtue of schedule 1, the taxable value will have to be worked out as prescribed, though there is no value.

61

**4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6**

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

In Table 4, We are **required to give invoice wise & Rate Wise details**

What is Cess / GST Compensation cess (Column 10)?

**Applicable only for specific items e.g. Cars / Tobacco etc.**

**No Separation between goods and services transactions**

**Capture details of Place of Supply (PoS) only if different from the location of the recipient.**

62

**4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6**

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4B. Supplies attracting tax on reverse charge basis										

**Table 4B:** capture Outward supplies attracting **reverse charge, rate-wise**

Section 9(3): “... specify categories of supply of goods or services or both, the tax on which shall be paid on **reverse charge basis** by the **recipient** of such goods or services or both.

**Who will report outward supply in Table 4B?**

Whether Transporter, providing GTA Services subject to RCM as well as not subject to RCM and has therefore taken GST Registration is required to report details out ward supplies subject to RCM ?

63

**4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6**

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)										
GSTIN of e-commerce operator										

**Table 4C:** Applicable only to entities are making sales through e-commerce operator

Sec 2 (45) “**electronic commerce operator**” means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;

**Outward Supplies reporting to be made Operator wise Rate wise.**

64

**5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs**

**2.5 lakh**

Place of Supply (State)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)							
5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)							
GSTIN of e-commerce operator							

**Table 5:** For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) Invoice level details, rate-wise, should be uploaded

**PoS ( Column 1) is mandatory in this Table, as Inter-state transactions are captured here.**

If invoice value is less than Rs. 2,50,000/- details will appear in Table 7

**Table 5A:** Details asked Same as Table 4A + 4B except Central Tax (column 8) and State/UT Tax (Column 9) removed as only inter-state transactions to be reported in this table

**Table 5B:** Same as Table 4C except only IGST Details

65

**6. Zero rated supplies and Deemed Exports**

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax		
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.
1	2	3	4	5	6	7	8	9
6A. Exports								
6B. Supplies made to SEZ unit or SEZ Developer								
6C. Deemed exports								

**Table 6:** This table captures information relating to

- (i) Exports out of India (Zero Rated)
- (ii) Supplies to SEZ unit/ and SEZ developer
- (iii) Deemed Exports

**What if Shipping Bill details are not available?**

e.g. Goods removed from factory for export to USA say on 25<sup>th</sup> July 2017. Goods sent to Port. Actual goods were loaded on ship say on 12<sup>th</sup> August, 2017. Shipping bill issued on 12<sup>th</sup> August, 2017.

Due date of filing Return is 10<sup>th</sup> August, 2017.

66

if the shipping bill details are **not available**, Table 6 will still accept the information. The same **can be updated** through submission of information **in** relation to amendment **Table 9** in the **tax period in which the details are available** but before claiming any refund/rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.

**Therefore unless shipping bill details are inserted/modified, Refund/Rebate claim can't be filed.**

- Why IGST on Export?  
Section 16(3) Exporter has 2 options :  
(a) he may supply goods or services or both **under bond or Letter of Undertaking, without payment** of integrated tax and claim refund of unutilised input tax credit; or  
(b) he may supply goods or services or both, **on payment** of integrated tax **and claim refund** of such tax paid on goods or services or both supplied,

67

- What are deemed exports under GST?

Ans- **GST Export Rules are not yet finalized.**

As per FTP 2015-2020 followings are treated as deemed exports:

- (i) Supplies against Advance Authorisation/ DFIA
- (ii) Supplies to EOU / STP / EHTP / BTP
- (iii) Supplies against EPCG authorization
- (iv) Supply of marine freight containers
- (v) Supplies to projects against international competitive bidding
- (vi) Supplies to projects with zero customs duty
- (vii) Supply of goods to mega power projects against International Competitive Bidding
- (viii) Supplies to UN Agencies
- (ix) Supply of goods to nuclear projects through competitive bidding

- Sales to SEZ

Any supply made to SEZ by DTA (other than SEZ Unit) to be reported under this Table.

- Export

In case of export transactions, GSTIN of recipient will remain blank.

**Export** transactions effected **without payment of IGST** (under Bond/ Letter of Undertaking (LUT)) needs to be **reported under "0" tax** amount heading in Table 6A and 6B.

68

**7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5**

Rate of tax	Total Taxable value	Amount			
		Integrated	Central Tax	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					

**Table 7:** Following **B to C supplies** will be reported in this table.

Inter-State Outward Supplies	Invoice Amount Upto Rs. 2,50,000/- per Invoice
Intra-State Outward Supplies	Any Value

Total Taxable value (Col. 2) to be reported net of debit/ credit note raised in a particular tax period  
**Negative value can be mentioned in this table, if required;**

**Table 7A(1):** captures **Intra-State supplies, rate-wise**, including supplies made through e-commerce operator attracting collection of tax at source.

**We have to provide consolidated (Combined details for the month)**

69

**7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5**

Rate of tax	Total Taxable value	Amount			
		Integrated	Central Tax	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					

**Table 7A (2):** Captures **Intra State supplies made through e-commerce operator** attracting collection of tax at source out of gross supplies reported in Table 7A (1);  
**Details to be given E commerce operator wise.**

70

**7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5**

Rate of tax	Total Taxable value	Amount			
		Integrated	Central Tax	State Tax/UT Tax	Cess
1	2	3	4	5	6
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]					
7B (1). Place of Supply (Name of State)					
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)					
GSTIN of e-commerce operator					

**Table 7B:** Captures information on Inter State Supplies where invoice value is upto 2.5 Lakhs.

71

**7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5**

Rate of tax	Total Taxable value	Amount			
		Integrated	Central Tax	State Tax/UT Tax	Cess
1	2	3	4	5	6
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]					
7B (1). Place of Supply (Name of State)					
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)					
GSTIN of e-commerce operator					

**Table 7B (1):** captures **Net inter-state** supplies including supplies made through ecommerce operator attracting collection of tax at source, Where invoice value **upto** Rs. 2.5 Lakh, Details to be given Rate wise, POS wise

**Table 7B (2):** captures supplies **made through e-commerce operator** attracting collection of tax at source out of gross supplies reported in Table 7B (1). Details to be given Rate wise, E Com operator wise

72

**8. Nil rated, exempted and non GST outward supplies**

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

Alcohol,  
Petroleum,  
Electricity

**Table 8:** Captures Nil Rated supplies

Exempted

Non-GST supplies:

Why Department is asking these details, when supply is either exempt / NIL Rated / Non GST Supply?

**ITC Reversal details**

73

**9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]**

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice No	Invoice Date	Shipping bill No.	Shipping bill Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9B. Debit Notes/Credit Notes/Refund voucher [original]															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

**Table 9:** Captures information of:

- (i) **Amendments of B to B** supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6;
- (ii) Information to be **captured rate-wise**,

74

(iii) if **shipping bill is wrongly furnished / Not Furnished**, we can **amend such details in this table**.

(iv) It also captures **original information of debit / credit note** issued. While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns. Original Details of Refund Voucher will also be captured in 9B.

(v) **Amendment to Debit / Credit note / Refund Voucher** reported in earlier tax periods will be captured in 9C. While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table

(v) Invoices issued before the appointed day under the existing law but Debit / Credit note issued after appointed day in GST also to be reported in this table; and

**Amendment : Depending upon time of Amendment, may involve interest**

Debit/Credit

75

**10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7**

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
<b>Tax period for which the details are being revised</b>		<Month>			
10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					
10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					

**Table 10:** Similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.

76

**Table 10A:** Amending Details of B2C Intra-State Outward Supplies.

We just have to write Rate of Tax, taxable value and applicable Tax while amending.

**Negative values will be allowed.**

In case of Sales to Unregistered person their address etc. is not asked for.

**Table 10A (1):** Captures details of **Intra-State** Outward supplies made **through e-commerce operators** attracting TCS out of details mentioned in Table 10A above.

**Table 10B:** Amending details of **Inter-State** Outward supplies made **through e-commerce operators** attracting TCS, **Rate wise, place of supply wise details**

**Table 10B (1):** Captures details of **Inter-State** Outward supplies made **through e-commerce operators** attracting TCS out of details mentioned in Table 10B above.

77

**11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period**

Rate	Gross Advance Received/adjusted	Place of supply (Name of State)	Amount			
			Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6	7
<b>I Information for the current tax period</b>						
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
11A (1). Intra-State supplies (Rate Wise)						
11A (2). Inter-State Supplies (Rate Wise)						

**Table 11A:** Captures information related to **Advance Received**

Table 11A (1) : **Rate wise / POS wise details** of Advance received against Intra State Supplies

Table 11A(2) : **Rate wise / POS wise details** of Advance received against Inter State Supplies

If Advance received say on 10<sup>th</sup> July 2017 and Invoice issued on 31<sup>st</sup> July 2017, do we need to report this Transaction as Advance Transaction or Invoice Transaction in Table 11.

**No. only if Advance is outstanding as on end of Tax Period, we have to report.**

Advance received: **Consolidated details to be given.**

78

**11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period**

Rate	Gross Advance Received/adjusted	Place of supply (Name of State)	Amount			
			Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6	7
<b>I Information for the current tax period</b>						
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7						
11B (1). Intra-State Supplies (Rate Wise)						
11B (2). Inter-State Supplies (Rate Wise)						

**Table 11B:** Captures information related to **Advance adjusted** against Advance Received in earlier Tax period. E.g. Invoice issued, Advance Returned in current tax period. etc.

**Table 11B(1):** Consolidated Details of **Intra-State** Adjustment. **Details to be given rate wise.**

**Table 11B(2):** Consolidated Details of **Inter State** Adjustment. **Details to be given rate wise/POS wise.**

79

**11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period**

Rate	Gross Advance Received/adjusted	Place of supply (Name of State)	Amount					
			Integrated	Central	State/UT Tax	Cess		
1	2	3	4	5	6	7		
<b>II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods [Furnish revised information]</b>								
Month								
		Amendment relating to information furnished in S. No.(select)			11A(1)	11A(2)	11B(1)	11B(2)

**Table 11 II:** If **any error** is noticed in providing **details of advance** received against Intra-State or Inter-State or **its subsequent adjustment**, **amendments can be made in this table.**

80

### 12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description (Optional if HSN is provided)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

**Table 12:** We are not required to give bill wise HSN  
We have to consolidate HSN details.  
**Even for Services HSN code are notified.**



What is **UQC**: Unit Quantity Code . In simple words is it **unit of measurement**

**HSN (4 digit)** mandatory for taxpayers with turnover **exceeding** Rs. 5 Crore in preceding F.Y.

**HSN (2 digit)** mandatory for taxpayers with turnover **above** Rs. 1.5 Crore **but below** Rs. 5 Crore in preceding F.Y

**HSN optional** for tax payers with **turnover upto 1.50 Cr**

**Composition dealer – may not have to report HSN**

**8 digit HSN/ SAC mandatory for imports/export**

81

### 13. Documents issued during the tax period

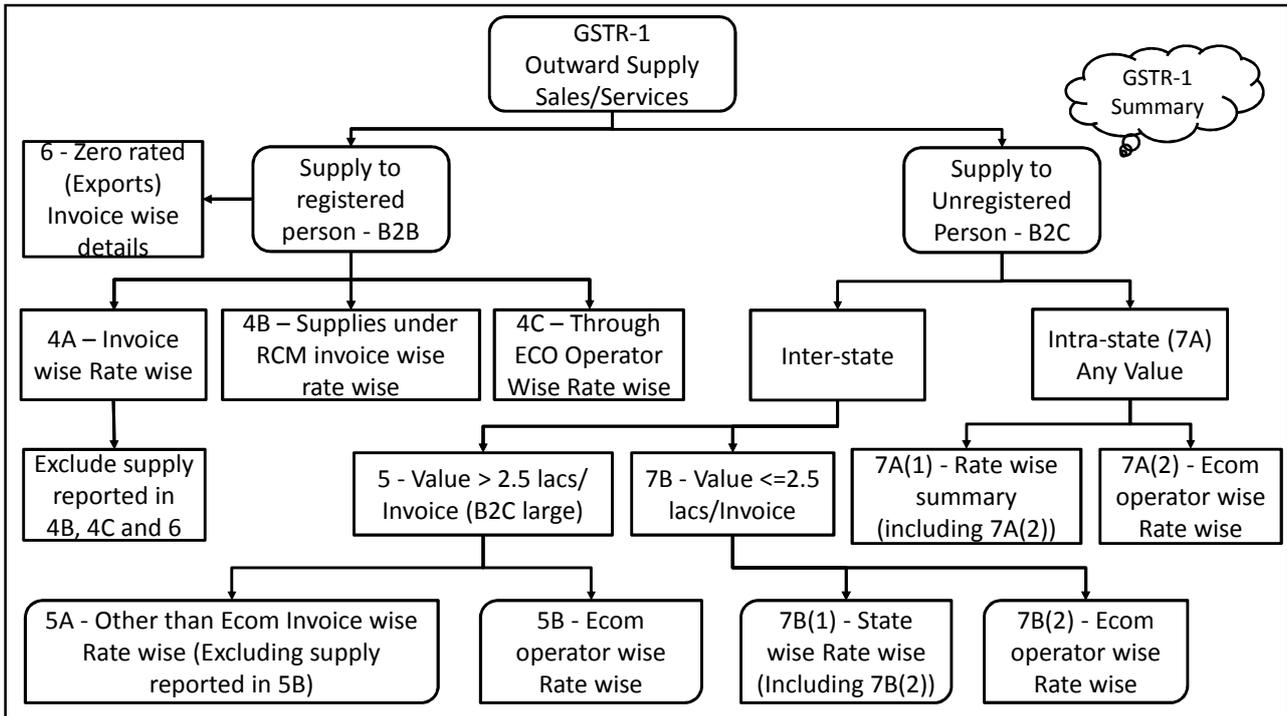
Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

**Table 13:** Revised Invoice: Every registered person who has been granted **registration with effect from a date earlier than the date of issuance of certificate of registration to him**, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of issuance of certificate of registration:

**Receipt Voucher:** As GST is Levied on Advances, a receipt voucher to be issued for **recording** the **receipt of advance** from the customer

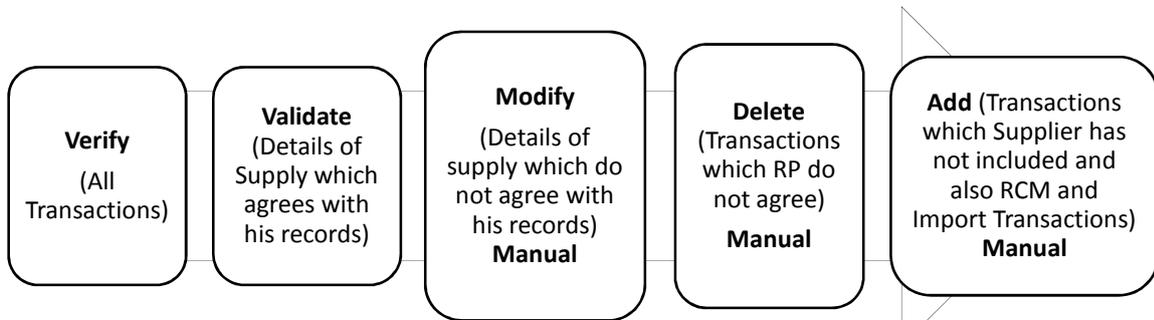


82



### Basics of GSTR-2

- Whether all Inward Supply details will be auto populated?  
**Ans - NO, Few inward supply details may not be auto populated:**
  - Supply of Goods on which Tax is payable on Reverse Charge basis. (ie URS Purchase)
- What action are expected from Registered Peron while filing GSTR-2?



### 3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

**Table 3:** (i) Captures **inward supplies other than** those attracting **reverse charge**

(ii) Registered person to give **Invoice-level** inward supply **information, rate-wise**, pertaining to the tax period

(iii) This details will be auto populated from GSTR-2A

We have to give **separate details** for Input / Input Services and **Capital Goods**

85

### 3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

**Why Amount of Tax (Column 7, 8, 9 & 10) and Amount of ITC available (Column 13, 14, 15 and 16) are different ?**

**Tax payer is require to mention whether he is eligible to avail credit and if eligible then amount of eligible credit against the tax mentioned in the invoice needs to be filed.**

86

- The Recipient tax payer can also add invoices (not uploaded by the supplier) if he is in possession of invoices and have received goods and services.
- Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and

87

**4. Inward supplies on which tax is to be paid on reverse charge**

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4A. Inward supplies received from a registered supplier (attracting reverse charge)															

**Table 4A:** to be auto populated

Goods or Services notified by **Govt u/s 9(3)** and provided by **Registered Supplier** will come here. Present list of **services subject to RCM** like GTA, Radio taxi, etc will also come here.

88

#### 4. Inward supplies on which tax is to be paid on reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4B. Inward supplies received from an unregistered supplier															
4C. Import of service															

**Table 4B:** Inward supply from **Unregistered Supplier** as per Section 9(4) and **RCM Services from Unregistered Supplier will also** be reported in this table.

**Table 4C:** **Import of Services** subject to Reverse charge i.e. all Import Services where Place of Supply is in India will appear here. e.g. Intermediary Services - Indian Broker is Providing Services to USA based company. POS = location or recipient

89

#### 5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry

GSTIN of supplier	Details of bill of entry			Rate	Taxable value	Amount		Whether input / Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available	
	No.	Date	Value			Integrated Tax	Cess		Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
5A. Imports										

**Table 5A:** Details of **Direct Import** on which **IGST** has been paid will be reported here.

**Taxable value** in table 5 means **assessable value for customs purposes on which IGST is computed** (IGST is levied on Customs value plus specified customs duties). In case of **imports, GSTIN would be of recipient tax payer.**

90

### 5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry

GSTIN of supplier	Details of bill of entry			Rate	Taxable value	Amount		Whether input / Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available	
	No.	Date	Value			Integrated Tax	Cess		Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
5B. Received from SEZ										
Port code +No of BE=13 digits						Assessable Value				

**Table 5B:** If Supply is received from SEZ unit same will be reported here.

Recipient to provide for **bill of entry information including 6 Digits Port code and 7 Digits bill of entry number**. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table

91

### 6. Amendments to details of inward supplies furnished in returns for earlier tax periods in Tables 3, 4 and 5 [including debit notes/credit notes issued and their subsequent amendments]

Details of original invoice /Bill of entry No			Revised details of invoice				Rate	Taxable value	Amount				Place of supply	Whether input or input service/ Capital goods/ Ineligible for ITC)	Amount of ITC available			
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
6A. Supplies other than import of goods or goods received from SEZ [Information furnished in Table 3 and 4 of earlier returns]-If details furnished earlier were incorrect																		

**Table 6:** It capture **amendment of information**, rate wise, provided in **earlier tax periods in table 3, 4, and 5** as well as original/ amended information of debit or credit note. GSTIN not to be provided in case of export transactions.

92

Details of original invoice / Bill of entry No			Revised details of invoice				Rate	Taxable value	Amount				Place of supply	Whether input or input service/ Capital goods/ Ineligible for ITC)	Amount of ITC available			
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
6B. Supplies by way of import of goods or goods received from SEZ [Information furnished in Table 5 of earlier returns]-If details furnished earlier were incorrect																		
6C. Debit Notes/Credit Notes [original]																		
6D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]																		

93

7. Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received				
Description	Value of supplies received from			
	Composition taxable person	Exempt supply	Nil Rated supply	Non GST supply
1	2	3	4	5
7A. Inter-State supplies				
7B. Intra-state supplies				

8. ISD credit received										
GSTIN of ISD	ISD Document Details		ISD Credit received				Amount of eligible ITC			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
8A. ISD Invoice										
8B. ISD Credit Note										

**Table 7:** Captures supplies received from composition taxable person / Exempt Supply / Nil Rated Supply and Non GST Supply on **gross value level**  
Why they need this table? **For reconciliation at year end**

**Table 8:** Captures credit received from ISD

94

**9. TDS and TCS Credit received**

GSTIN of Deductor / GSTIN of e- Commerce Operator	Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
9A. TDS						
9B. TCS						

**Table 9:** Captures TDS and TCS credit received. This details would be **auto-populated**

Gross value and sales return details to be mentioned separately but TDS amount (Column 5,6 & 7) to be reported on Final Basis.

95

**10. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply**

Rate	Gross Advance Paid	Place of supply (Name of State)	Amount			
			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
(I) Information for the current month						
10A. Advance <b>amount paid for reverse charge supplies</b> in the tax period (tax amount to be added to output tax liability)						
10A (1). Intra-State supplies (Rate Wise)						
10A (2). Inter -State Supplies (Rate Wise)						

**Table 10:** Captures details of **Advance paid pertaining to reverse charge supplies** and tax paid on it including adjustment of such advance against invoices both for Intra-state as well as Inter-state supplies.

GST Liability on Advance paid for RCM Goods / Services.

9(3) – Specified Services under RCM

9(4) – Purchase from URS

If Advance paid for any of above, TOS on Reverse charge will be triggered on Advance payment basis

Since Advance is paid for purchase, will have to be reported in GSTR-2

Recipient can claim ITC on purchase on receipt of Goods and Invoice.

96

**10. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply**

Rate	Gross Advance Paid	Place of supply (Name of State)	Amount			
			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]						
10B (1). Intra-State Supplies (Rate Wise)						
10B (2). Intra-State Supplies (Rate Wise)						

**Table 10B:** Captures details of advance adjusted against supplies in current period

97

II Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information]							
Month						Amendment relating to information furnished in S. No.(select)	

**Table 10 II:** Captures amendment to information provided in earlier month under Table 10 I

98

11. **Input Tax Credit Reversal / Reclaim**

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
<b>A. Information for the current tax period</b>					
(a) Amount in terms of rule 2(2) of ITC Rules	To be added				
(b) Amount in terms of rule 4(1)(j)(ii) of ITC Rules	To be added				
(c) Amount in terms of rule 7 (1) (m) of ITC Rules	To be added				

**Table 11A** : This section Talks about **Addition / Reversal to Output Liability ie Reversal of ITC**

(a) Amount in terms of rule 2(2) of ITC Rules

Reversal of input tax credit in case of **non-payment of consideration** along with tax within 180 days of invoice.

(b) Amount in terms of rule 4(1)(j)(ii) of ITC Rules

Any **input tax credit** required to be **reduced** on account of issuance of a **credit note to the Input Service Distributor**

(c) Amount in terms of rule 7 (1) (m) of ITC Rules

Reversal input tax credit in respect of **inputs or input services** and reversal thereof **on monthly basis**.

99

11. **Input Tax Credit Reversal / Reclaim**

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
(d) Amount in terms of rule 8(1) (h) of the ITC Rules	To be added				
(e) Amount in terms of rule 7 (2)(a) of ITC Rules	To be added				
(f) Amount in terms of rule 7(2)(b) of ITC Rules	To be reduced				
(g) On account of amount paid subsequent to reversal of ITC	To be reduced				
(h) Any other liability (Specify)	.....				

(d) Amount in terms of rule 8(1) (h) of the ITC Rules

Input tax credit in respect of **capital goods** and **reversal thereof in certain cases**

(e) Amount in terms of rule 7(2)(a) of ITC Rules

Proportionate **Input Tax Credit claimed more than eligible**

(f) Amount in terms of rule 7(2)(b) of ITC Rules

Proportionate **Input Tax Credit claimed less than eligible**

(g) On account of amount paid subsequent to reversal of ITC

**Reclaiming of Reversed ITC on actual payment to vendors after 180 days.**

100

### 11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
B. Amendment of information furnished in Table No 11 at S. No A in an earlier return					
Amendment is in respect of information furnished in the Month					
Specify the information you wish to amend (Drop down)					

**Table 11 B:** Captures amendments to details given in table 11 A in earlier returns

101

### 12. Addition and reduction of amount in output tax for mismatch and other reasons

Description	Add to or reduce from output liability	Amount			
		Integrated Tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6
(a) ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b) Tax liability on mismatched credit notes	Add				
(c) Reclaim on account of rectification of mismatched invoices/debit notes	Reduce				
(d) Reclaim on account of rectification of mismatched credit note	Reduce				
(e) Negative tax liability from previous tax periods	Reduce				
(f) Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				

Amendment not possible

**Table 12:** Captures additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.

102

## 13. HSN summary of inward supplies

Sr. No.	HSN	Description (Optional if HSN is furnished)	UQC	Total Quantity	Total value	Total Taxable Value	Integr Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

Same as  
GSTR-1

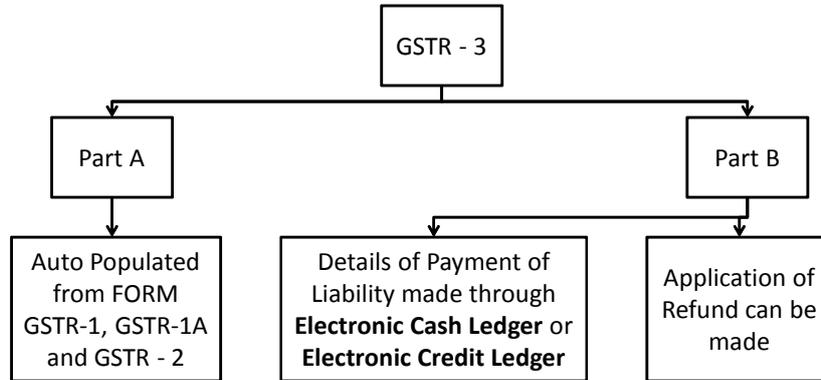
103

### Basics of GSTR – 3

- Whether Revision of Returns are allowed in GST?  
**No** revision of “Original” return – Errors/ Omissions / incorrect particulars **other than as a result of scrutiny, audit, inspection or enforcement activity by taxing authorities** whenever discovered will be corrected in subsequent returns, subject to payment of Interest. 39(9) CGST.
- What is the last date for making Corrections ?
  - **Actual Filing Date of Annual return** (Due date is 31<sup>st</sup> December of Next FY)
  - **Due date of filing of Return for September of Next FY** (20<sup>th</sup> October of Next FY)
  - **Whichever is earlier** Provisio to Sec 39(9) CGST.
- Returns have to be filed in **sequence**, if **previous** period return is **pending**, **next** period return **can't be filed**. Sec 39(10) CGST.

## Form and manner of submission of Monthly Return (GSTR – 3) Rule 61 of CGST Rules

- Contents of Form GSTR – 3



❖ Note: In case Due Date for Filling up form GSTR-1 and Form GSTR-2 is extended, then in such case Form **GSTR 3B** instead of GSTR-3 for the Return

M/s. Jignesh Kansara & Associates

Slide 105

## Monthly Return (GSTR – 3)

Part A to be Auto Populated

Part B

### 12. Tax payable and paid

Description	Tax payable	Paid in cash	Paid through ITC				Tax Paid
			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8
(a) Integrated Tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

106

## 13. Interest, Late Fee and any other amount (other than tax) payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
Late fee		
(a) Central tax		
(b) State/UT tax		

## 14. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.

107

## GSTR-3 Finer Points

- TDS amounts auto-populated shall be accepted to populate the cash ledger
- **Taxpayers having multiple registrations in a State have to file separate returns for each registration**
- **Casual Taxpayers to file regular returns**
- **All returns have to be filed online only**
- **A return furnished without payment of full tax due as per such return ( Short filing) shall not be treated as a valid return for allowing input tax credit in respect of supplies made by such person.**
- Non-filing of returns leads to assessment of tax, penalties and even cancellation of registration
- Late filing allowed but with late fees and the matching will be considered only after the filing of returns

## Contact Us

## Contact Us

---

Head Office Address	A-606, Corporate Avenue, Near Udyog Bhavan Sonawala Lane, Goregaon East, Mumbai 400 063
Branch Office Address	B-812, Wall street , Chakala Junction, Near Holy Family Church, Andheri East, Mumbai
Email id	<a href="mailto:jignesh@jkaca.in">jignesh@jkaca.in</a>
Website (under construction)	<a href="http://www.jkaca.in">www.jkaca.in</a>
Contact	+ 91 9987199329 / 022 - 66715864

## Disclaimer

---

- The information in this presentation was compiled from various sources believed to be reliable for informational purposes only.
- While every efforts have been made to keep the information cited in this presentation error free, our office do not take the responsibility for any typographical or clerical error which may have crept in while compiling the information provided in this presentation. Further, the information provided in this presentation are subject to the provisions contained under different acts and reader is are advised to refer to those relevant provision also.